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Class Specifications
for the Class:

CONTROL ACCOUNTS BOOKKEEPER I

Duties Summary:

Reviews and records transactions for master subsidiary ledger accounts of the State; assists in summarizing these accounts; and performs other duties as required.

Distinguishing Characteristics:

Positions in this class are assigned control accounts bookkeeper work in the maintenance of master subsidiary ledger accounts of the State in a central fiscal agency. In addition to mechanical operation of bookkeeping machines under a technical set of rules, this class is distinguished by its review and resolving of accounting code classifications in a transaction matrix that affects all official documents recorded. Work is performed under the supervision of a higher-level control accounts bookkeeper in charge of the maintenance and control of the State's master subsidiary ledger accounts which include general, special, bond and trust and agency funds of the State.

Examples of Duties:

Through an electronic accounting system consisting of (1) a control console, (2) an electronic processor (solid state computer), and (3) an automatic ledger reader, posts on master subsidiary ledgers all pertinent accounting data obtained from Appropriation Warrants, Requests for Allotment and Allotment Advices, Treasury Deposit Receipts, Warrant Vouchers, and other documents; verifies correctness of accounting and operational codes; checks for errors and makes correcting entries; reconciles trial balances with general ledger control accounts; verifies appropriation balances with departmental accounts; notifies departments of errors in distribution of receipts and payments; uses the electronic accounting system to prepare quarterly statements showing the status of appropriations, allotments, encumbrance-contracts, and encumbrance-claims of departments and agencies; prepares other financial statements; reviews computations to determine whether an allotment represents a net expansion or reduction, and whether or not sufficient balances are available to record the allotment as approved by the Director

of Finance or the Director of the Department of Planning and Economic Development and the Governor (for CIP appropriations); determines whether summary warrant vouchers processed require companion entries via journal vouchers and indicates such requirements on the Register of Audited Claims; prepares, at the end of each quarter, a listing of amounts to be retained for unvouchered claims against "personal services" allotments and "other expenses" allotments and calculates the unrequired balances for reversion; advises accountants, fiscal officers and other fiscal personnel when questioned on problems pertaining to their accounts; and serves as resource to auditors and other consultants requiring information regarding operation of the State's accounting system.

Knowledge and Abilities Required:

Knowledge of: Office practices and procedures; principles and practices of account record keeping; operation of electronic accounting machines including the cause and effect relationships of inputs and outputs.

Ability to: Review accounting transactions; maintain accurate fiscal records; prepare correct financial statements; operate a calculating and adding machine; use an electronic accounting system to post accounts or prepare financial statements; apply governmental bookkeeping standards, understand and explain State bookkeeping practices and procedures; examine and verify financial documents and reports; maintain effective working relationships with others.

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This is the first specification for the new class CONTROL ACCOUNTS BOOKKEEPER I.

DATE APPROVED: 10/10/73

JAMES H. TAKUSHI
Director of Personnel Services